



Indiana Revenue Form
MCS-1789
State Form 49868
Rev.02/07

INDIANA DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES DIVISION
**CLAIM FOR PROPORTIONAL
USE CREDIT**
QTR _____ YR _____

Departmental Use Only	
Total Gallons	_____
Total Miles	_____
Indiana Amount Paid	_____
Total Amount Paid	_____

CLAIMANT'S NAME: _____

Indiana TID Number: _____	Non-Indiana Based IFTA Number: _____	Interstate or Indiana US DOT Number: _____
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COMPLETE THIS SECTION ONLY IF CHANGING ADDRESS OR TELEPHONE NUMBER

Street Address: _____

City: _____	State: _____	Zip: _____	Telephone Number: () _____
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You Must Submit With This Claim For Credit

MCFT-101/IFTA-101 or Out of State Return

**Please refer to instructions before proceeding.
Attach additional sheets if necessary.**

1	2	3	4	5	6	7	8
Enter Vehicle Type Codes (See Instructions)	Number of Vehicles	Eligible Miles Traveled	Eligible Gallons Consumed (Use Whole Gallons)	Exempt Percentage (See Instructions)	Proportional Use Exempt Gallons Col.4 x Col.5 (Use Whole Gallons)	Tax Rate	Refund Claimed Col. 6 x Col.7
				%		.27 \$	
				%		.27 \$	
				%		.27 \$	
				%		.27 \$	
				%		.27 \$	
				%		.27 \$	
				%		.27 \$	
				%		.27 \$	
Total Refund Due							\$ _____

Applicant agrees, under penalty of perjury, that the information given on this form is, to the best of their knowledge, true, accurate, and complete. The applicant further attests that the attached quarterly tax return is a true and accurate copy of the return filed with the based jurisdiction. This form must be signed by an owner, partners, or corporate officer or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney must be attached to this form. Mail the completed form to the Indiana Department of Revenue with your quarterly return.

Signature of Taxpayer or Authorized Agent: _____	Typed or Printed Name: _____	Title: _____
	Date Signed: _____	Telephone Number: () _____

Claim for Proportional Use Credit information and instructions

The claim for credit must be completed only by companies, sole proprietorships, partnerships, or other legal entities that have been previously certified by the department, which are seeking a refund of taxes paid on motor fuel consumed in a motor vehicle which has a common fuel reservoir used to propel the motor vehicle along the highway and for some other commercial purpose.

Column 1: Enter the vehicle type code. (shown on last page)

Column 2: Enter the number of vehicle(s) listed in column 1. The number of vehicle(s) listed here must match the number on the certification approved by the department. Vehicle(s) additions and/or deletions must be indicated on this form in the area for such actions. Only the certification vehicle(s) and the vehicle(s) added in the appropriate area will be considered for the claim.

Column 3: Enter the total number of eligible miles traveled in the state of Indiana by the vehicle(s) shown in Column 1 for the quarterly tax reporting period.

Column 4: Enter the total number of eligible whole gallons consumed in Indiana by the vehicle(s) shown in Column 1 for the quarterly tax reporting period.

Column 5: Enter the exempt percentage (indicated on the list of percentages) by vehicle(s) type in Column 1.

Column 6: Enter the proportional use exempt gallons by multiplying Column 4 by Column 5.

Column 7: Tax Rate is .27.

Column 8: To calculate your tentative refund amount, multiply Column 6 by Column 7.

MOTOR CARRIER FUEL TAX AND SURCHARGE TAX

In order to receive a proportional use exemption credit for motor carrier fuel and surcharge tax, your quarterly return must be submitted with the proper payment. Quarterly returns filed late (the due date is shown on the quarterly return) or failure to submit the quarterly return (MCFT-101 or IFTA-101) with payment will result in denial of your claim for credit.

****NON-INDIANA CARRIERS****

If you submit your quarterly tax return to a state/jurisdiction other than Indiana, a copy of that quarterly report must be submitted with your Claim for Proportional Use Credit form. No claim for credit forms can be processed without the quarterly tax return for the tax quarter in which the proportional claims are being made.

The department may require that any person, licensed or unlicensed, provide any additional proof that the department deems necessary. Failure to provide verification will result in the denial of the claim form.

If you operate a type of vehicle(s) for which a proportional use credit should be allowed, and it is not listed or is listed and you have proof that the vehicle(s) is entitled to a different percentage than indicated on the chart, please contact our office at (317) 615-7345 for assistance in determining the allowable percentage.

**Indiana Department of Revenue
Motor Carrier Services Division
5252 Decatur Blvd. Ste. R
Indianapolis, IN 46241-9524**

CODE

10	Air Conditioning Unit for Buses	10%	27	Refrigeration Truck.....	15%
11	Bookmobile.....	35%	28	Salt Spreader-Dump with Spreader.....	15%
12	Boom Trucks-Block Boom	20%	29	Sanitation Dump Trailers.....	15%
13	Bulk Feed Trucks.....	15%	30	Sanitation Truck	41%
14	Car Carrier with Hydraulic Winch	10%	31	Seeder Truck.....	15%
15	Carpet Cleaning Van	15%	32	Semi Wrecker	35%
16	Cement Mixers	30%	33	Service Truck with Jackhammer, Pneumatic Drill	15%
17	Distribution Truck-Hot Asphalt.....	10%	34	Sewer Cleaning Truck Sewer Jet, Sewer Vactor	35%
18	Dump Trailers	15%	35	Snow Plow	10%
19	Dump Trucks	23%	36	Spray Truck.....	15%
20	Fire Truck	48%	37	Super Sucker	90%
21	Leaf Truck.....	20%	38	Sweeper Truck.....	20%
22	Lime Spreader.....	15%	39	Tank Trucks.....	24%
23	Line Truck-Digger/Derrick, Aerial Lift Truck	20%	40	Tank Transport	15%
24	Milk Tank Trucks	30%	41	Truck with Power Take Off Hydraulic Winch	20%
25	Mobile Cranes	42%	42	Wrecker.....	10%
26	Pneumatic Tank Truck	15%	43	Insulation Van with Blower	50%
			71	Auxiliary Power Unit (APU)	4%
			72	Stone Slinger	35%

Please use the code number when listing the vehicles on the Certification and all Claims for Credit forms. Also use these codes when adding/deleting vehicles quarterly.

Please Add and/or Delete Vehicles in this area. Only vehicles on the processed and approved certification application and on this list are eligible for claims for credit. If you require additional spaces, please attach a sheet that includes all of the information shown below. Designate whether adding or deleting a vehicle by placing a check (✓) in the appropriate column.

[illegible]